

**BAY STATE GAS COMPANY
D.T.E. 05-27**

**INDEX OF CONTENTS
(PAGE 1 OF 2)**

VOLUME I –	LETTERS OF ADVICE DRAFT NOTICE OF PUBLIC HEARING DRAFT BILL INSERT MOTIONS FOR PROTECTIVE ORDER PETITION FOR APPROVAL OF TARIFFS PROPOSED TARIFFS FOR EFFECT JUNE 1, 2005
VOLUME II -	DIRECT TESTIMONY OF STEPHEN H. BRYANT INTRODUCTION AND BACKGROUND CORPORATE RELATIONSHIPS SERVICE QUALITY STEEL INFRASTRUCTURE REPLACEMENT (“SIR”) PROGRAM METSCAN ENERGY PRODUCTS AND SERVICES (“EP&S”)
VOLUME II -	DIRECT TESTIMONY OF JOHN E. SKIRTICH REVENUE REQUIREMENTS ADJUSTMENTS TO OPERATING EXPENSE DEPRECIATION EXPENSE AMORTIZATION – UTILITY PLANT TAXES OTHER THAN INCOME TAXES INTEREST ON CUSTOMER DEPOSITS INCOME TAXES RATE OF RETURN AND CAPITAL STRUCTURE SUMMARY RATE BASE LEAD LAG STUDY STEEL INFRASTRUCTURE REPLACEMENT BASE RATE ADJUSTMENT
VOLUME II -	DIRECT TESTIMONY OF STEVEN A. BARKAUSKAS UNION COMPENSATION NON-UNION COMPENSATION INCENTIVE COMPENSATION COMPARATIVE COMPENSATION ANALYSIS EMPLOYEE BENEFITS PENSION & PBOP
VOLUME III -	DIRECT TESTIMONY OF DANNY G. COTE HISTORIC OPERATING PERFORMANCE STEEL INFRASTRUCTURE REPLACEMENT (“SIR”) PROGRAM CAPITAL BUDGETING PROCESS PLANT ADDITIONS OTHER SIGNIFICANT PLANT ADDITIONS TRANSFER, SALE AND LEASE TRANSACTIONS RESEARCH AND DEVELOPMENT SUPPORT

**BAY STATE GAS COMPANY
D.T.E. 05-27**

**INDEX OF CONTENTS
(PAGE 2 OF 2)**

VOLUME III -	DIRECT TESTIMONY OF JOSEPH A. FERRO TEST YEAR BILLING DETERMINANTS TEST YEAR BASE REVENUES TEST YEAR WEATHER NORMALIZATION ADJUSTMENT OTHER REVENUE ADJUSTMENTS – FEES RATE DESIGN REVENUE ALLOCATION BILL IMPACT REVENUE PROOF ANNUAL BASE RATE ADJUSTMENT MECHANISM (“ABRAM”) TARIFFS
VOLUME IV -	DIRECT TESTIMONY OF PAUL R. MOUL COST OF EQUITY
VOLUME IV -	DIRECT TESTIMONY OF LAWRENCE R. KAUFMANN PERFORMANCE BASED REGULATION (“PBR”)
VOLUME IV -	DIRECT TESTIMONY OF EARL M. ROBINSON DEPRECIATION
VOLUME V -	DIRECT TESTIMONY OF JAMES L. HARRISON GAS COST ALLOCATION ALLOCATED COST OF SERVICE STUDY MARGINAL COST STUDY
WORKPAPERS – VOL. 1 – SKIRTICH	
WORKPAPERS – VOL. 2 – FERRO	
WORKPAPERS – VOL. 3 – HARRISON	
SUPPLEMENTAL FILING REQUIREMENTS – SUPP. VOLUMES 1, 2, 3	